STATE OF IOWA

2013 FINANCIAL REPORT FISCAL YEAR ENDED **JUNE 30, 2013**

16202200500000 **CITY CLERK 604 HILL STREET GARBER, IA 52048**

CITY OF **GARBER** , IOWA

DUE: December 1, 2013

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, **PLEASE RETURN TO**

Mary Mosiman, CPA **Auditor of State**

NOTE - The information supplied in this report will be shared by the Iowa State

State Capitol Building Auditor's Office, the U.S. Census Bureau, various public interest groups, and State Des Moines, IA 50319-0004 and federal agencies. **ALL FUNDS** Item description Governmental Proprietary Total actual Budget (a) (b) (c) (d) **Revenues and Other Financing Sources** Taxes levied on property 12,013 12,013 10,991 Less: Uncollected property taxes-levy year 0 12,013 12,013 10,991 **Net current property taxes** 0 Delinquent property taxes TIF revenues 0 0 6,821 6,821 Other city taxes 6,885 0 Licenses and permits 469 469 395 352 352 345 Use of money and property Intergovernmental 121,002 0 121,002 6,100 Charges for fees and service 5,670 6,500 5,670 Special assessments 0 0 Miscellaneous 155 155 100 0 3,535 Other financing sources **Total revenues and other sources** 146,482 146,482 34,851 **Expenditures and Other Financing Uses** 4,893 Public safety 116,447 116,447 9,537 9,537 11,800 Public works 75 Health and social services 75 0 100 2,297 2,297 Culture and recreation 3,385 1,272 1,272 5,000 Community and economic development General government 12,187 0 12,187 5,650 0 3,535 Debt service 0 0 0 0 Capital projects **Total governmental activities** expenditures 141,815 141,815 34,363 0 Business type activities 0 **Total ALL expenditures** 141,815 0 141,815 34,363 Other financing uses, including transfers out **Total ALL expenditures/And** other financing uses 141,815 0 34,363 141,815 Excess revenues and other sources over (Under) Expenditures/And other financing uses 4,667 4,667 488 Beginning fund balance July 1, 2012 44,404 44,404 Ending fund balance June 30, 2013 49,071 49,071 488 Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Private Purpose Trust funds and \$ held in Pension Trust Funds; \$ held in agency funds which were not budgeted and are not available for city operations. Indebtedness at June 30, 2013 Indebtedness at June 30, 2013 Amount - Omit cents Amount - Omit cents General obligation debt 60,295 Other long-term debt Revenue debt 0 Short-term debt TIF Revenue debt General obligation debt limit 134,738 **CERTIFICATION** THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF Signature of city clerk Date Published/Posted Mark (x) one Date Published X Date Posted 10/9/13 Printed name of city clerk Extension Area Code Number Telephone MELISSA HAMPTON 563 255-1002 Signature of Mayor or other City official (Name and Title) Date signed PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR END	ED JUNE 30, 2013		CITY OF GAR	RBER			GAAP te by placing an X			SAAP = CASH B	3ASIS
Line No.	Item description	General (a)	Special revenue	TIF special revenue	Debt service	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
	Taxes levied on property	12,013	1]				12,013			12,013	3 2
3	Less: Uncollected property taxes - Levy year	,		1				0			(0 3
4	Net current property taxes	12,013	0		(0		12,013		T01	12,013	
5	Delinquent property taxes	12,010		1		, ,		0		T01	.2,010	0 5
6	Total property tax	12,013	0	-		0		12,013		-101	12,013	
	TIF revenues	12,010	<u>'</u>			7 <u> </u>		0 12,010		T01	12,010	0 7
	Other city taxes				J			<u> </u>		[101	·	+-
8	Utility tax replacement excise taxes		I	I	I	T		T		T15	(0 8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15		0 9
								0		C30		0 10
10	Parimutuel wager tax							0			(
11	Gaming wager tax							0		C30	C	0 11
12	Mobile home tax							0		T19	C	0 12
13	Hotel/motel tax	2.22						0		T19	(0 13
14	Other local option taxes	6,821						6,821		T09	6,821	
15	TOTAL OTHER CITY TAXES	6,821		0	C	0		0 6,821		0	6,821	
	Section B - LICENSES AND PERMITS	469						469		T29	469	
	Section C - USE OF MONEY AND PROPERTY					· · · · · · · · · · · · · · · · · · ·						17
18	Interest	226	126					352		U20	352	
19	Rents and royalties							0		U40	(0 19
20	Other miscellaneous use of money and property							0		U20	C	0 20
21								0			,	0 21
22	TOTAL USE OF MONEY AND PROPERTY	226	126	0	C	0		352	(0	352	2 22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												24 25
	Federal grants and reimbursements											26
27	Federal grants							ol		B89	C	0 27
28	Community development block grants							0		B50	(0 28
29	Housing and urban development							0		B50	ſ	0 29
30	Public assistance grants			1				0		B79	(0 30
31	Payment in lieu of taxes			1				n		B30	(0 31
32	- aymon in nou or taxoo										(0 32
33	Total Federal grants and reimbursements	0	0	0	C	0					(0 33
34	. J.a Jaciai granto ana iombaroomonto	0	1	1		<u> </u>	·	<u> </u>	`	<u> </u>		34
35												35
36												36
37												37
38												38
39												39 40
40												

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 Continued		CITY OF GAR	RBER		Γ	GAAP	[X NON-C	GAAP = CASH E	3ASIS
Line No.	Item description General (a)	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued	, ,	, , , , , , , , , , , , , , , , , , , ,	· · · · · · · · · · · · · · · · · · ·	, ,	· · ·	<u> </u>	, ,		· ·	41
42											42
43	State shared revenues										43
44	Road use taxes	5,849)				5,849		C46	5,849	44
45		-	_								45
46											46
47											47
48	Other state grants and reimbursements										48
49	State grants						0		C89	0	49
50	Iowa Department of Transportation						0		C89	0	50
51	Iowa Department of Natural Resources						0		C89	0	51
52	Iowa Department of Economic Development						0		C89	0	52
53	CEBA grants						0		C89	0	53
54							0		C89	0	54
55							0			0	55
56							0			0	56
57							0			0	57
58							0			0	58
59							0			0	59
60	Total state	0 5,849	0	0	0	C	5,849		0	5,849	60
61											61
62	Local grants and reimbursements										62
63	County contributions						0			0	63
64	Library service						0		D89	0	64
65	Township contributions						0		D89	0	65
66	Fire/EMT service			113,001			113,001		D89	113,001	66
67	FIRE DEPT BUILDING PAYMENT			2,152			2,152		D89		2 67
68							0				68
69							0			0	69
70	Total local grants and reimbursements	0 0	0	115,153	0	C	115,153		0	115,153	3 70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	0 5,849	0	115,153	0	О	121,002		0	121,002	
	Section E - CHARGES FOR FEES AND SERVICE										72
73	Water						0		A91	0	73
74	Sewer						0		A8Ø	0	74
75	Electric						0		A92	0	75
76	Gas						0		A93	U	76
77	Parking						0		A6Ø	0	77
78	Airport						0		AØ1		78
79	Landfill/garbage 5,6	670					5,670		A81	5,670	79
80	Hospital						0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE	30, 2013 Continue	d	CITY OF GAR	RBER			GAAP		X NON-C	SAAP = CASH	BASIS
Line No.	Item description	General (a)	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent (f)	Total governmental (Sum of cols. (a) through (f))	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued	\-/	1 (-)	. \-/	(-/	1 (-)	(-7	1 (9/ 1	(/		(-/	81
82	Transit							0		A94	(82
83	Cable TV							0		T15	(0 83
84	Internet							0		A03	(0 84
85	Telephone							0		A03	(0 85
86	Housing authority							0		A50	(38 0
87	Storm water							0		A80	(87
88	Other:			•	•	•						88
89	Nursing home							0		A89	(89
90	Police service fees							0		A89	(90
91	Prisoner care							0		A89	(91
92	Fire service charges							0		A89	(92
93	Ambulance charges							0		A89	(93
94	Sidewalk street repair charges							0		A44	(94
95	Housing and urban renewal charges							0		A5Ø	(95
96	River port and terminal fees							0		A87	(96
97	Public scales							0		A89	(97
98	Cemetery charges							0		A03	(98
99	Library charges							0		A89	(99
100	Park, recreation, and cultural charges							0		A61	(100
101	Animal control charges							0		A89	(101
102	Other charges - Specify							0			(102
103								0			(0 103
104	TOTAL CHARGES FOR SERVICE	5,670	0	0	(0	(5,670		0	5,670	
105			-									105
106	Section F - SPECIAL ASSESSMENTS							0		U01	(106
107	Section G - MISCELLANEOUS											107
108	Contributions	155	5					155		U99	155	5 108
109	Deposits and sales/fuel tax refunds							0		U99	(109
110	Sale of property and merchandise							0		U11	(110
111	Fines							0		U30	(111
112	Internal service charges							0		NR	(112
113	Other miscellaneous - Specify							0			(113
114								0			(114
115								0			(115
116								0			(116
117								0			(117
118								0			(118
119								0			(119
120	TOTAL MISCELLANEOUS	155	0	0	(0	(155		0	155	5 120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2	013 Continued	ı	CITY OF GAF	RBER			GAAP	x	NON-	GAAP = CASHI	BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent (f)	Total governmental (Sum of cols. (a) through (f))	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	25,354	,		115,153		(-)	146,482	0		146,482	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	127
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	
127	Regular transfers in and interfund loans							0			0	
128	Internal TIF loans and transfers in							0			0	
129								0			0	
130								0			0	
131	TOTAL OTHER FINANCING SOURCES	0	0	0	(0	(0	0		0	131
	TOTAL REVENUES except for beginning balances			_			_					
132	(Sum of lines 121 and 131)	25,354	5,975	0	115,153	3 0	(146,482	0		146,482	
133		00 50 4	17040	ı	0.046			14.404			14.404	133
134 135	Beginning fund balance July 1, 2012	29,534	17,218		-2,348	3		44,404			44,404	134
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	54,888	23,193	0	112,805	5 0	(190,886	0		190,886	136
137												137
138												138
139												139
140												140
141 142												141 142
143												143
144												144
145												145
146												146
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152 153 154												
152 153 154 155												155
152 153 154 155 156												155 156
152 153 154 155 156 157												155 156 157
152 153 154 155 156												155 156

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCA	AL YEAR ENDED JUNE 3	60, 2013	CITY OF GAR	RBER	-	Γ	GAAP		X NON-C	SAAP = CASH	BASIS
Line No.	Item description	General (a)	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAI (Sum of col. (g)) (i)	L Line No.
1	Section A — PUBLIC SAFETY	(-7	L \-\-\-\-\-\-\-\-\-\-\-\-\-\-\-\-\-\-\-		\-/	\-/	· · · · · · · · · · · · · · · · · · ·	(3/			· · · · · · · · · · · · · · · · · · ·	1
2	Police department/Crime prevention — Current operation							1 0		E62	(0 2
3	Purchase of land and equipment							0		G62	(0 3
4	Construction							0		F62	(0 4
	Jail — Current operation							0		E04		0 5
6	Purchase of land and equipment							0		G04	`	0 6
7	Construction							0		F04	,	0 7
8	Emergency management — Current operation	198				+		198		E89	198	· '
9	Purchase of land and equipment	190			1	+		190		G89		0 9
								0		E59	·	
	Flood control — Current operation							0			(0 10
11	Purchase of land and equipment							0		G59	(0 11
12	Construction	0.040			440.000			0		F59	,	0 12
13	Fire department — Current operation	3,043			113,000			116,043		E24	116,043	
14	Purchase of land and equipment							0		G24	(0 14
15	Construction							0		F24	(0 15
	Ambulance — Current operation							0		E32	(0 10
17	Purchase of land and equipment							0		G32	(0 17
18	Building inspections — Current operation							0		E66	(0 18
19	Purchase of land and equipment							0		G66	(0 19
20	Construction							0		F66	(0 20
21	Miscellaneous protective services — Current operation	206						206		E66	206	6 21
22	Purchase of land and equipment							0		G66	(0 22
23	Construction							0		F66	(0 23
24	Animal control — Current operation							0		E32	(0 24
25	Purchase of land and equipment							0		G32	(0 25
26	Construction							0		F32	(0 26
27	Other public safety — Current operation							0			(0 27
28	Purchase of land and equipment							0		E89 G89		0 28
29								0			(0 29
30								1 0			(0 30
31					1			1 0			(0 31
32								0			(0 32
33								0			(0 33
34						 						0 34
35						 					· · · · · · · · · · · · · · · · · · ·	0 35
36						+		1 0			,	0 36
37						+					1	0 37
38					1	+		1 0			,	0 38
39											1	0 39
	TOTAL DUDLIC CAFETY	0.447	0	_	440,000		(140 447			440 44	_
40	TOTAL PUBLIC SAFETY	3,447	1 0	0	113,000	0	(116,447			116,447	7 40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR	ENDED JUNE 30, 2013	3 Continued	CITY OF GAR	RBER			GAAP	[3	NON-C	SAAP = CASH E	BASIS
Line No.	Item description	General (a)	Special revenue	TIF special revenue	Debt service	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS		-		-							41
42	Roads, bridges, sidewalks — Current operation							0		E44	0	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0) 44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		2,580					2,580		E44	2,580	48
49	Traffic control safety — Current operation		·					0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		440					440		E44	440	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	6,426						6,426		E81	6,426	
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation		91					91		E89	91	+
66	Purchase of land and equipment		<u> </u>					0		G89	0	66
67	Construction							0		F89	0	+
68											0	68
69											0	69
70											0	70
71											0	71
72											0	72
73											0	73
74											0	74
75											0	75
76											0	76
77											0	77
78											0	78
79											0	79
80	TOTAL PUBLIC WORKS	6,426	3,111	0	0	0	0	9,537			9,537	+

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YE	AR ENDED JUNE 30, 20	13 Continued	CITY OF GAR	RBER		Ε	GAAP	[2	NON-G	BAAP = CASH	BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES		· · · · · · · · · · · · · · · · · · ·			, ,	. , ,		` /		.,	81
82	Welfare assistance — Current operation							0		E79	(0 82
83	Purchase of land and equipment							0		G79	(0 83
84	City hospital — Current operation							0		E36	(0 84
85	Purchase of land and equipment							0		G36	(0 85
86	Construction							0		F36	(0 86
87	Payments to private hospitals — Current operation							0		E36	(0 87
88	Health regulation and inspections — Current operation							ol		E32	(0 88
89	Purchase of land and equipment							0		G32	(0 89
90	Construction							0		F32	(0 90
91	Water, air, and mosquito control — Current operation							0		E32	(0 91
92	Purchase of land and equipment							0		G32	(0 92
93	Construction							0		F32	(0 93
94	Community mental health — Current operation							0		E32	(0 94
95	Purchase of land and equipment							0		G32	(0 95
96	Construction							0		F32	(0 96
97	Other health and social services — Current operation	7.	5					75		E79	75	
98	Purchase of land and equipment							0		G79	(0 98
99	Construction							0		F79		0 99
100	Constituent							0		1.10	(0 100
101								0				0 101
102								0				0 102
103	TOTAL HEALTH AND SOCIAL SERVICES	7.	5	0	0	0	(75			75	
	TOTAL HEALITT AND SOCIAL SERVICES		<u> </u>	<u>'</u>		<u>' </u>	(73				
104												104 105
105												106
106												
107												107
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119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR END	DED JUNE 30, 2013	Continued	CITY OF GAF	RBER			GAAP		NON-C	GAAP = CASHI	BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION			,		. , ,				1		121
	Library services — Current operation	85						85		E52	85	
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
	Parks — Current operation	2,212						2,212		E61	2,212	
128	Purchase of land and equipment	,						0		G61	, 0	128
129	Construction							0		F61	0	129
	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
	Community center, zoo, marina, and auditorium							0		E61	0	135
	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	2,297	0	0	0	0	0	2,297			2,297	
	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT							_				140
	Community beautification — Current operation		1,272					1,272		E89	1,272	
142	Purchase of land and equipment							0		G89	0	172
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	170
	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	1,272	0	0	0	0	1,272			1,272	
155			TIF Rehates a	re expended out of	the TIF Special							155
156				within the Communi								156
157				nent program's activ								157
158			_ 0.0.5pm		.,							158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR E	ENDED JUNE 30, 201	3 Continued	CITY OF GA	RBER			GAAP		X NON-0	GAAP = CASH	BASIS
Line No.	Item description	General (a)	Special revenue	TIF special revenue	Debt service	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT	(-)	(-)	(-)	1 (-)	1 (-/	(-)	(9)	(/		\7	159
160	Mayor, council and city manager — Current operation	873						873		E29	873	
161	Purchase of land and equipment							0		G29	0	161
	Clerk, Treasurer, financial administration — Current operation	993						993		E23	993	
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	361						361		E89	361	
165	Purchase of land and equipment							0		G89	001	165
166	Legal services and city attorney — Current operation	288						288		E25	288	
167	Purchase of land and equipment	200						0		G25	200	167
168	City hall and general buildings — Current operation	2,889						2,889		E31	2,889	
169	Purchase of land and equipment	2,000						2,000		G31	2,009	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	850						850		E89	850	
	Other general government — Current operation	5,933						5,933		E89	5,933	
173	Purchase of land and equipment	5,955						5,933		G89	0,933	172
173	Furchase of land and equipment	+						0		Gos	0	173
175								0			0	174
	TOTAL OFNEDAL CONFERNMENT	40.407						10.407			10.107	
176	TOTAL GENERAL GOVERNMENT	12,187	0	U		0	(12,187			12,187	
	Section G — DEBT SERVICE							0			0	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	C	0	0	(0			0	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	C	0	0	(0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	C	0	0	(0	192
193	TOTAL CAPITAL PROJECTS	0	0	0		0	(0	193
		04.400	4.000		140.000	0		144.045			444.045	
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	24,432	4,383	C	113,000	0		141,815			141,815	
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)	_										195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR	ENDED JUNE 30, 20	13 Continued	CITY OF GAR	RBER			GAAP		K NON-C	BAAP = CASH	BASIS
Line No.	Item description	General	Special revenue	TIF Special revenue (c)	Debt service	Capital projects	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f))	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	L Line No.
197	Section I — BUSINESS TYPE ACTIVITIES				, ,	. ,		(3)	` ,		.,,	197
198	Water — Current operation							[E91	C	0 198
199	Purchase of land and equipment							[G91	C	0 199
200	Construction							[F91	C	0 200
201	Sewer and sewage disposal — Current operation							[E80	C	0 201
202	Purchase of land and equipment							[G80	C	0 202
203	Construction									F80	C	0 203
204	Electric — Current operation									E92	C	0 204
205	Purchase of land and equipment									G92	C	0 205
206	Construction									F92	C	0 206
	Gas Utility — Current operation									E93	C	0 207
208	Purchase of land and equipment									G93	C	0 208
209	Construction									F93	C	0 209
	Parking — Current operation									E60	C	0 210
211	Purchase of land and equipment									G60	C	0 211
212	Construction									F60	C	0 212
213	Airport — Current operation									E01	C	0 213
214	Purchase of land and equipment									G01	C	0 214
215	Construction									F01	C	0 215
216	Landfill/Garbage — Current operation							[E81	C	0 216
217	Purchase of land and equipment									G81	C	0 217
218	Construction							[F81	C	0 218
219	Hospital — Current operation									E36	C	0 219
220	Purchase of land and equipment							[G36	C	0 220
221	Construction							[F36	C	0 221
222	Transit — Current operation							[E94	C	0 222
223	Purchase of land and equipment									G94	C	0 223
224	Construction									F94	C	0 224
225	Cable TV, telephone, Internet — Current operation									E03	C	0 225
226	Purchase of land and equipment									G03	C	0 226
227	Housing authority — Current operation									E50	C	0 227
228	Purchase of land and equipment							[G50	C	0 228
229	Construction									F50	C	0 229
230	Storm water — Current operation							[E80	C	0 230
231	Purchase of land and equipment							[G80	C	0 231
232	Construction							[F80	C	0 232
233								·				233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR EN	NDED JUNE 30, 201	3 Continued	CITY OF GAF	RBER			GAAP		NON-C	GAAP = CASH B	BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.	,	<u> </u>			/			· · · · · · · · · · · · · · · · · · ·			237
238	Other business type — Current operation							[E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction							Ì		F89	0	240
241								L			-	241
242	Enterprise Debt Service							Γ			0	242
243	Enterprise Capital Projects							Ì			0	243
244	Enterprise TIF Capital Projects							ŀ			0	244
245	Internal service funds — Specify							L				245
246	internal convict fants opening	1						Γ			0	246
247								ŀ			0	247
248		\dashv						ŀ			0	248
249		1						ŀ			0	249
250		1						ŀ			0	250
251	TOTAL BUSINESS TYPE ACTIVITIES	\exists						ŀ		0	0	251
252								L		<u> </u>	,	252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	24,43	2 4,383	Ι ο	113,000	0	(141,815		ol	141,815	· ·
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT			1						NE		254
255	Regular transfers out							0		_	0	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257	TOTAL OTHER FINANCING HOEG							0			0	257
258	TOTAL OTHER FINANCING USES		0 0	0	0	0	(0		0	U	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	24,43	2 4,383	0	113,000	0	C	141,815		0	141,815	
260												260
	Ending fund balance June 30, 2013:											261
	Governmental:		•					•				262
263	Nonspendable							0			0	263
264	Restricted							0			0	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned							0			0	267
268	Total Governmental		0 0	0	0	0	(0			0	268
	Proprietary									0	0	269
270	Total ending fund balance June 30, 2013	30,45		0	-195		C	49,071		0	49,071	
	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	54,88	8 23,193	0	112,805	0		190,886		0	190,886	271
271 272	TOTAL REGULENTS (Sum of lines 259 and 270)	34,00	23,193		112,003			190,000		U	190,000	272

Part IV	retirement, etc. In	M32 00 M44 00 M94 00 M52 00 M62 00 M8Ø 00 M81 00 M89 \$ 00 WAGES otal salaries and wages clude also salaries and					Purpose Highways All other	
Part IV	Health Highways Transit subsidies Libraries Police protection Sewerage Sanitation All other SALARIES AND Report here the to retirement, etc. In	M32 00 M44 00 M94 00 M52 00 M62 00 M8Ø 00 M81 00 M89 \$ 00 WAGES otal salaries and wages clude also salaries and						
Part IV	Highways Transit subsidies Libraries Police protection Sewerage Sanitation All other SALARIES AND V Report here the to retirement, etc. In	. M44 00 . M94 00 . M52 00 . M62 00 . M8Ø 00 . M81 00 . M89 \$ \$ 00 WAGES otal salaries and wages clude also salaries and					All other	[L89 \$
Part IV	Transit subsidies Libraries Police protection Sewerage Sanitation All other SALARIES AND V Report here the to retirement, etc. In	. M94 00 . M52 00 . M62 00 . M8Ø 00 . M81 00 . M89 \$ \$ 00 WAGES otal salaries and wages clude also salaries and						
Part IV	Libraries Police protection Sewerage Sanitation All other SALARIES AND VIOLENTE THE CONTROL OF T	M52 0 M62 0 M8Ø 0 M81 0 M89 \$ 0 WAGES otal salaries and wages clude also salaries and						
Part IV	Sewerage	M8Ø 0 M81 0 M89 \$ \$ 0 WAGES otal salaries and wages clude also salaries and)))					
Part IV	SanitationAll otherSALARIES AND No Report here the to retirement, etc. In	. M81 0 . M89 \$ \$ 0 WAGES otal salaries and wages clude also salaries and	<u>)</u>)					
Part IV	SALARIES AND Report here the to retirement, etc. In	M89 \$ \$ 0 WAGES otal salaries and wages clude also salaries and)					
Part IV	SALARIES AND Report here the to retirement, etc. In	WAGES otal salaries and wages clude also salaries and						
	retirement, etc. In	clude also salaries and						
Part V		s and wages of municip	wages paid to employ	yees of any utility ow	ned and operated by yo	_		
Part V	Total calaries	and wages naid				ZØØ	Amount - Omit co	
r are v		and wages paid DING, ISSUED, AND R				\$		3,645
	DEB1 00101741	DITO, 1000LD, 7111D IX						
Long-term debt	Debt	Debt during the	fiscal year		Debt Outstand	ing JUNE 30, 2013		
	outstanding		5			_		Interest paid
Purpose	JULY 1, 2012	Issued	Retired	General	TIF	Revenue	Other	this year
i uipose	2012 (a)	(b)	(c)	obligation (d)	revenue (e)	(f)	(g)	(h)
1	19U	29U	-	` '	 	9U	49U	l91
Water utility \$	1011	\$	\$	\$	\$ \$	011	\$	\$
	19U	29U	39U	49U	49U 4	9U	49U	189
Sewer utility 1	19U	29U	39U	49U	49U 4			192
Electric utility							<u> </u>	
1	19U	29U	39U	49U	49U 4	9U		193
Gas utility	4011							
	19U	29U	39U	49U	49U 4	9U		194
Transit-bus Industrial 1	19T	24T	34T		44T 4	4T		189
Revenue								
	19T	24T	34T		44T 4	4T		189
revenue	1011	0011	laa.				1	lies
	19U	29U	39U	49U	49U 4	9U	49U	189
TIF revenue Other-Specify 1	19U	29U	39U	49U	49U 4	9U	49U	189
Saloi Opedity								
FIRE TRUCK 1	19U	29U	39U			9U	49U	189
	1011	0	loou.	10,295	•	011	16:1	6
. 1	19U	29U	39U			9U	49U	189
	19U	0 29U	39U	50,000 49U	•	9U	49U	189
					<u> </u>			
1	19U	29U	39U	49U	49U 4	9U	49U	189
	1011	2011	2011	4011	4011	011	4011	100
. 1	19U	29U	39U	49U	49U 4	9U	49U	189
tal long-term		+	+		+		+	
bt		o	0	60,295	0		0	0 6
Short-term debt						Amount - Omit ce	ents	
	Outotonding of the	II II V 4 - 2040		61V				
,	Outstanding as of	JULT 1, 2012		\$ 64V				
	Outstanding as of	f JUNE 30, 2013		\$				
Part VI	9	N FOR GENERAL OBI	LIGATION BONDS			Amount - Omit cen	its	
Click to visit DOM V		6 VAL BY INDIVIDUAL LEVY AU			0.004		05 *	101-
Part VII		Actual valuation Janua STMENT ASSETS AS O		\$	2,694,	700	x .05 = \$	134,7
- art VII	CACIT WIND INVES	STWENT ASSETS AS U	1 JUNE 30, 2013	Amount - Omit cer	nts			
Type of	f asset	Bond and	Bond construction	Pension/retirem		Total		
,		interest funds	funds	funds	funds			
		(a)	(b)	(c)	(d)	(e)		
ash and investr								
ish on hand, CD								
ecking and savious and savious and securities.	ngs deposits, , Federal agency							
curities, State a								
vernment securi	ities, and all							
	Exclude <i>value of</i>	WØ1	W31		W61			
al property.		\$ 17,273	\$		31,7	798	1 9,071	
REMARKS		17,273	<u>'I </u>	l	31,1	V98 V98	τ∂,∪/ Ι	
						1.55		